



रजिस्टर्ड नं० एस० एम० 14.



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 15 जनवरी, 1977/25 पौष, 1898

GOVERNMENT OF HIMACHAL PRADESH

LOCAL SELF GOVERNMENT DEPARTMENT

NOTIFICATION

Simla-171002, the 31st December, 1976

No. LSG-C(9)35/76.—In exercise of the powers vested in him under sub-section (8) of section 61 of the Himachal Pradesh Municipal Act, 1968 (Act No. 19 of 1968) the Governor of Himachal Pradesh, having approved the revised Octroi Schedule of the Notified Area Committee, Manali, in Kulu district, is pleased to notify the imposition of the same as required under clause (b) of sub-section (9) of section (61) of the afore-said Act.

The amended Octroi rates shall come into force with effect from 1st day of January, 1977.

LIST OF EXEMPTION FROM OCTROI

(A) ARTICLES BELONGING TO GOVERNMENT

1. Necessaries (not being articles of food and drink), equipment and clothing imported by Officer in command of Troops or Air Force Units for the use of their men and followers and grain and green fodder, imported for consumption by horses, mules or other animals maintained as part of their military equipage by any person in military or Air Force service; provided that such grain or fodder is certified by the Commanding Officer to be imported for bonafide public purposes.
2. All road-making material such as timber, stone, ballast, coal-tar, steel, bitumen, sand, cement, shingle and bricks for soling coats and coal and other-fuel used in steam road rollers or for melting coal-tar imported by the Government of India or by any Local Government or by any local authority (including a cantonment authority or by contractors for use on the roads maintained by the Public Works Department of Government or any local authority (including a Cantonment authority), if accompanied at the time of import by a certificate signed by a Gazetted Officer of the Government Department or by the President, Executive Officer or Secretary of the Local authority concerned that such articles are required for road making only.
3. Arms of any sort imported by Government.
4. Articles imported by the Police Department in connection with criminal cases, provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of Sub-Inspector.
5. Ammunition, military stores (not being articles of food and drink), and other articles of Police Equipment pertaining to uniform including similar articles of National Cadet Corps, Home Guards and equipment of Police Radio Service provided that each consignment is certified by the Superintendent of Police of the District concerned (and in the case of N.C.C., Home Guards, by the District Commander) that the consignment is the property of the Government in the Police, N.C.C. and Home Guards Departments.
6. Articles imported for the purpose of the Government air raid precaution measures provided that at the time of import these are accompanied by a certificate from a Gazetted Officer of the Government.
7. Articles of stores and equipment used for health and medical purposes belonging to Health Department and Medical Department of the Government, provided that each consignment is accompanied with a certificate signed by a Medical Officer of the Health Department that it belongs to the Medical Department of the Government.
- N.B.* Equipment will not include articles like Office furniture and stationery.
8. All medical supplies and equipment (excluding stationery and furniture etc.) used or operated by the World Health Organisation, venereal diseases team, provided covered by a certificate signed by a responsible officer attached with the team that the goods in question are the property of the said organisation.
9. Medical stores and articles of equipment (excluding stationery and furniture etc.) required for use in Veterinary dispensaries etc. provided each consignment is

accompanied by a certificate signed by a Gazetted Officer of the Animal Husbandry Department to the effect that these belong to Government.

10. All vegetable seeds and other seeds, agricultural implements and horticultural tools, plant protection machinery and insecticides and poultry birds and eggs, provided at the time of import each consignment is accompanied by a certificate signed by a Gazetted Officer of the Agriculture or Animal Husbandry Department to the effect that these belong to Government.

11. All Food-grains brought from abroad (from outside India and indigenous foodgrains procured by the Government for internal distribution) provided each consignment of such foodgrains is certified by the District Officer of Civil Supplies Department that it is the property of the Government.

12. Fertilizers of the Agriculture Department, provided that each consignment at the time of import is accompanied by a certificate from the District Agricultural Officer of the District to the effect that the fertilizers belong to Government.

13. Publicity materials and equipment (excluding stationery and furniture etc.) imported by the Public Relations Department provided that at the time of import each consignment is accompanied by a certificate signed by the District Public Relations Officer to the effect that the goods belong to Government.

14. Community receivers, batteries, radios and other accessories etc. imported by the Public Relations and Tourism Departments provided that at the time of import each consignment is accompanied by a certificate from the District Public Relations Officer that the consignment belongs to Government.

15. Printed forms used in Offices of Government and local Authority provided each consignment is accompanied by a certificate to this effect from a responsible Officer of the Government Department or the local authority concerned.

16. Printed forms and other election material like ballot boxes, papers, locks, hammers, punches and bags connected with the general elections to the Provincial and Central Legislature and election to the local authority provided at the time of import, these are accompanied by a certificate signed by a Gazetted Officer of the Department concerned to the effect that these forms etc. are the property of the Government.

17. Supplies and services of joint enterprise started by the Government of India for the vaccination of the children against T.B. provided at the time of import consignments are accompanied by a certificate from a responsible officer of the Joint enterprise that the consignment in question is the property of the said enterprise.

18. All young plants for transplantation on road-side imported by the Public Works Department, Forest Department and Local Bodies if accompanied at the time of import by a certificate from a responsible officer of the Department concerned or the local authority that the plants are meant for transplantation on road side within the municipal area concerned.

19. Government property accompanying Government servants on tour in connection with their official duties provided it is certified to the satisfaction of the Octroi staff on duty.

20. Exhibits, films, publicity literature or other equipment in use imported for a propaganda work or for instructional purposes belonging to any Department of the Central or the Provincial Government or to any semi-official concern like University Red Cross Societies, Municipal Department, District Board, Co-operative and other Local Body, subject to the production of a certificate to this effect from a responsible Officer of the Department or institution or agency concerned.

21. Railway-stores and material required for use on a railway whether in constructing, maintaining or working the same and not removed outside the railway boundaries but does not include stores imported for purchase consumption by railway employees or stores of railway co-operatives for sale to members.

22. Chemicals such as kilopetra, gammaxene smoke, kilopetra and gammaxene dust imported by the Civil Supplies Department for disinfection of food-grains provided at the time of import each consignment is accompanied by a certificate from a Gazetted Officer of the department that such chemicals are the property of the Government in the Civil Supplies Department.

23. All stock and stores of the P&T. Department.

(B) MISCELLANEOUS ARTICLES

1. Bonafide personal and house-hold belongings of persons coming to take up their residence in Municipality and bonafide personal luggage of travellers.

2. Chemicals used as fertilizers such as sodium nitrate etc., imported for agricultural purposes and certified as such by an officer of the Agricultural Department.

3. Gold or silver, bullion and coin.

4. Printing books including newspapers.

5. Stamps, stamp papers and petitioner papers.

6. Head loads of grass and brushwood.

7. Goods imported by rails and re-booked or exported without delivery having been taken on without being removed from the railway station.

8. Goods on which Octroi amounts to less than three paise.

9. Salt.

10. Hand-woven cloth made out of hand spun yarn.

11. Hand spun yarn.

12. Goods prepared by and belonging to the Industrial Homes for refugees approved by the Rehabilitation Department provided that the consignments are accompanied with a certificate signed by the President, Secretary or the Organising Secretary of such Industrial Homes.

13. Examination answer books.

14. Articles produced by and belonging to the United Council of Relief and Welfare Centres provided that the consignments are accompanied by a certificate signed by a Secretary of the United Council for Relief and Welfare, New Delhi.

15. Goods belonging to Ambassadors, High Commissioners, Deputy High Commissioners and other persons holding diplomatic relation with the Government of India.

16. Goods belonging to the World Health Organisation and the personal effects of the personnel employed by it provided at the time of import such consignments are accompanied by a certificate from a responsible officer attached to the team under the organisation that consignments in question are the property of the said organisation.

17. Personal belonging of Technical Co-operation Mission provided that at the time of import a certificate duly signed by a responsible Officer of the mission is presented.

18. Gift commodities like foodgrains, food-stuffs, including milk powder, processed foodstuffs and multipurpose goods drugs and medicines, multi-vitamin tablets, hospital equipment, supplies, goods and gift parcels containing foodstuffs etc. from the U.S.A. and other foreign countries for free distribution by approved relief organisations and relief workers recognised by the Government of India or Himachal Pradesh Government provided that at the time of import the articles are covered by a certificate signed by a responsible Officer of the recognised relief organisation.

19. Goods belonging to the following organisations provided the consignment is accompanied by a certificate from a responsible officer of the team under the organisation that the goods are the property of the said organisation:—

1. International Civil Aviation.
2. International Labour Organisation.
3. Food and Agriculture Organisation of United Nation.
4. United Nation Education and Scientific and Cultural Organisation.
5. International Monetary Funds.
6. International Bank for Reconstruction and Development of Universal Postal Union.

20. Articles exported by rail from the limits of Municipality or re-imported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of the Government Department after delivery has been taken returned to the sender if a certificate to this effect is produced from a competent authority in the Department.

21. Presents and gifts accompanying the bride.

22. Articles imported in connection with the mourning ceremony.

23. In case where a Municipal Committee collects Octroi for a cantonment authority as well as for itself goods belonging to the Government if accompanied at the time of import by a certificate from a Gazetted Officer of the Department that the goods are the property of the Government and are intended for use only within the limits of the Cantonment.

24. All stores imported by the Indian Red Cross Society St. John Ambulance or by any registered Charitable Institution.

25. Stores consisting of arms, ammunition, uniforms or cloth for uniform intender for use by N.C.C. provided each consignment of such stores is certified by a responsible Officer of the N.C.C. that the property belongs to the said institution.

26. Sweets, other edibles and bhaji for immediate personal use not exceeding 2 klograms in weight per person.

27. Earth and Chhichhra leaves.

28. Charcoal to the extent of one quintal carried with vehicle running on producer gas.

29. Raw wool and pashmina wool and raw materials used in small scale industries.

30. Loudspeaker and its accessories imported by the Harijan Sewak Sangh.

31. All the undermentioned goods imported by an institution which is a branch of an organisation certified by the All-India Khadi and Gram Udyog Commission:—

- (1) All description of cloth and fabrics woven or handlooms in India from hand-spun cotton, silken or woollen yarn;
- (2) All hand-spun cotton, silken or woollen yarn produced in India;
- (3) Flags, bags, hosiery, shirt and other articles made of such cloth or fabrics or yarn;
- (4) Charkhas, Dhunkles and other accessories used in the Khadi Industry.
- (5) Cotton (Rui and Capass); and
- (6) Dye-stuffs used in dying and printing Khadi.

32. Articles, stores and equipment used for Hospital (excluding furniture and fixtures) when imported by the Medical Superintendent, Lady Willingdon Hospital, Manali.

33. Any other articles considered necessary by Notified Area Committee taking into consideration local conditions and approved by the Government.

SCHEDULE

| Sl. No. | Description of articles | Rate per 100 kg. | Ad valorem |
|---------|-------------------------|------------------|------------|
| 1 | 2 | 3 | 4 |

CLASS I—ARTICLES OF GOOD AND DRINK FOR MEN AND ANIMALS

| | | | |
|----|---|------|---|
| 1. | All grains their flour and pulses including seal dharatouy, rice, paddy, except suji, maida, rawa and nishasta | 0.50 | — |
| 2. | Suji, maida, rawa and nishasta and parched grains including those quoted with gur, sugar and Shakar | 1.50 | — |
| 3. | Refined sugar that is white or crystallized sugar, icing sugar, candy sugar, loaf (misri) sugar in tins, cans, bottles, boxes including sugar cubes | 2.00 | — |

| 1 | 2 | 3 | 4 |
|-------|--|-------|--------------------|
| 4. | Sugar not otherwise specified including gur, shakar, Minja, taloncha, molasses, rab, shira and Sugarcane juice and desi-sugar .. | 1.00 | — |
| 5. | Fresh fish, eggs, game birds, bacon, hammet and poultry not bottled or canned .. | 10.00 | — |
| 6. | Tea of all kinds including tea dust, tea leaves and tea stalks .. | — | 0.03 paise. |
| 7. | Ice .. | 4.00 | — |
| 8. | Ghee and butter including khoa and cream (fresh or tinned) .. | 10.00 | — |
| 9. | Hydrogenated oils used as substitute of ghee .. | 8.00 | — |
| 10. | Vegetable oils and linseed oils .. | 3.00 | — |
| 11. | Fresh milk, skimmed or unskimmed .. | 1.00 | — |
| 12. | Betel leaves .. | 10.00 | — |
| 13. | Confectionary, sweet meats, biscuits, coffee, tinned milk, milk powder (canned or bottled) pickles, preserved fruits, honey, macroni and such groceries (including flour rice) oilmans stores and preparation of food and drink as are not otherwise scheduled .. | 15.00 | — |
| 13-A. | Articles of light refreshment like aerated waters (inclidung coca cola and Vimto) .. | — | 0.05 per rupee. |
| 13-B. | All sweets prepared from gur .. | 5.00 | — |
| 14.- | Desi achar and desi murabba .. | 3.00 | — |
| 15. | Bread (double roti) .. | 3.00 | — |
| 16. | Potatoes, sweet potatoes (for table use or seeds) green ginger, garlic, singhara, arbi, kachaloo, halwa, kaddu, petha, dried onions and other fresh vegetables not specified elsewhere, but including water melon, kharbuza, tomato, nashpati, amrood, aroo and ber .. | 1.00 | — |
| 17. | Sugarcane for sale to sugar factories within the Municipal limits .. | 1.00 | — |
| 17-A. | Sugarcane, turnip, radish, cocum (kheera) kakri tar and carrot (gajar) .. | 1.00 | — |
| 18. | All kinds of dried fruits and dried vegetables (not scheduled elsewhere) including mushrooms (khumb) dhingries and all kind of nuts and their kernels except those specified elsewhere in the Schedule .. | 5.00 | — |
| 19. | Plastachio nuts or plata kernels of almonds and akhrot-ki-giri including chahar maghaz .. | 10 00 | — |
| 20. | Groundnuts or Moongphali— (a) Peas only (without shell) .. | 1.00 | — |
| | (b) Pod and peas (with shell) .. | 0.50 | — |
| 21. | Fresh fruits other than those specified elsewhere .. | 3.00 | — |
| 21-A. | Galgai, green amla, lesuras, sour lime, dheou, unripped and ripped-desi mangoes .. | 1.00 | — |
| 22. | Papar, barri, sevinyan, starch and phulwari .. | 5.00 | — |
| 23. | Articles of grocery (karyana) not specified elsewhere and sip chips .. | 3.00 | — |

| 1 | 2 | 3 | 4 |
|-------|--|------|---|
| 24. | Seeds of vegetable fruits flowers, ornamental shrubs and trees .. | 3.00 | — |
| 24-A. | Domnut seeds .. | 1.00 | — |
| 24-B. | Seedling and sapplings of ornamental shrubs and trees .. | 3.00 | — |
| 25. | Cotton seeds, oil seeds and fodder seeds and seeds green manuring crops, san hemp .. | 1.00 | — |
| 26. | Oil cakes .. | 1.00 | — |
| 27. | Bhusas, bran (chokar) fodder including green fodder except (on headloads) .. | 0.50 | — |

CLASS II—TOBACCO ALCOHOLIC LIQUORS

| | | | |
|-------|--|-------|------|
| 28. | Tobacco manufactured including tobacco leaves and ropes .. | 5.00 | — |
| 29. | Cigars .. | — | 0.10 |
| 29-A. | Cigarettes .. | — | 0.10 |
| 29-B. | Biri .. | — | 0.05 |
| 30. | Zarda, snuffs, scented tobacco .. | — | 0.05 |
| 31. | All kind of foreign and country liquor .. | — | 0.15 |
| 32. | Bhang .. | 20.00 | — |
| 33. | Opium .. | 20.00 | — |
| 34. | Charas .. | 20.00 | — |
| 35. | All other intoxicating drugs not specified above .. | 20.00 | — |

CLASS III—ANIMALS FOR SALE OR CONSUMPTION

| | | | |
|-------|--|-----------|---|
| 36. | sheep, goats, and other quadrupes not specified elsewhere .. | 0.50 | — |
| | | per tail. | |
| 37. | Horned cattle, camels, horses, mules and donkeys .. | 1.00 | — |
| | | per tail. | |
| 37-A. | Calves, heifers .. | 0.25 | — |
| | | per tail. | |

CLASS IV—COMMERCIAL HEAVY CHEMICALS, MEDICINES

| | | | |
|-------|--|-------|---|
| 38. | Heavy commercial chemicals like sulphur, refined soda, caustic soda, postash, nepathalene balls acids, bleaching powder, carbonate including potassium and sodium carbonate, soda, acid or washing soda (dhobi soda) etc. and other ores of chemicals not specified elsewhere .. | 1.00 | — |
| 38-A. | All kinds of chemicals (ammonia) carbonic acid gas, nitrogen and hydrogen allopathic and homeopathic medicines including assences, tinctures and other medicinal preparations not otherwise sepecified .. | 15.00 | — |

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| 39. | Crude saltpetre, crude sulphur, sulphur ores, rubber, chemical and other chemicals not specified elsewhere .. | 1.00 | — |
| 39-A. | Oxygen Gas .. | 1.00 | — |
| | | per cubic meter. | |
| 39-B. | Dissolved acetylene .. | 2.00 | — |
| | | per cubic meter. | |
| 40. | Unani and Ayurvedic medicines and drugs not otherwise specified including harmal, dhup, agarbati, loban and similar herbs, roots leaves, flowers and seeds used as incense .. | 3.00 | — |
| 41. | All kind of species except those specified below .. | 5.00 | — |
| 41-A. | Anardana, Imli, haldi .. | 3.00 | — |
| 42. | All kinds of gums .. | 5.00 | — |

CLASS V—TEXTILES AND MANUFACTURED ARTICLES OF DRESS

| | | | |
|-------|---|-------|-----------|
| 43. | Kapas/raw cotton .. | 1.00 | — |
| 44. | Ginned cotton .. | 1.00 | — |
| 45. | Raw wool and animal hair .. | 2.00 | — |
| 46. | Cotton and woollen yarn up to one ply thread whether twisted or otherwise .. | 3.00 | — |
| 47. | Knitting wool more than one ply .. | 10.00 | — |
| 48. | Silk yarn or thread and chamki mercerized cotton yarn .. | 5.00 | — |
| 49. | Silk and artificial silk piece goods velvets and woollen piece goods .. | 10.00 | — |
| 50. | Cotton and linen piece goods .. | 10.00 | — |
| 50A. | Neewars .. | 10.00 | — |
| 51. | Drapery haberdashery, hosiery including furs, carpets, blankets and ready made clothes except those specified elsewhere .. | 20.00 | — |
| 51-A. | Boot laces, hats .. | 10.00 | — |
| 52. | Munj loose, jute, coir, patha dib and other fibres and articles made thereof including cotton waste, gunny bag, tats, hessian cloth and articles made thereof except those mentioned against No. 109.. | 1.00 | — |
| 53. | Canvas, tents, tarpaulins, book binding cloth, tracing cloth, tonga and motor head cloth .. | 10.00 | — |
| 54. | Condemned old clothes made of linen, cotton or wool, blankets, tarpaulines, ground sheets, durries, tents, chholdaries, canvas, boot saddiery and similar condemned military equipment not in good condition and leather scrap .. | 3.00 | — |
| 55. | Gold and silver lace, wire and thread, gota, kanari, lamia slima, sitara (imitation or real) kalabatun Kaitum .. | 20.00 | — |
| 55-A. | Ornaments and gold, silver .. | — | 0.05 |
| | | | per rupee |

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| CLASS VI—ARTICLES OF GENERAL MERCHANDISE, PERFUMERY, LIGHTING AND WASHING | | | |
| 56. Articles of toilets including lifebouy soap, perfect, medicated soap, and nahan soap and perfumery .. | | 10.00 | — |
| 57. Articles of general merchandise .. | | 10.00 | — |
| 58. Articles of lighting and heating except electric goods and other accessories including lamps, stoves and candles .. | | 10.00 | — |
| 59. Matches .. | | 5.00 | — |
| 60. Sajji, soap nuts, retha, kishta and soap stones .. | | 1.00 | — |
| 61. Other washing soap (including monkey brand soap, sunlight soap, vim and lux flakes, alum, salt-petre refined, potach salts, sodium bicarbonate and other saline substances used in washing clothes, floor and utencils .. | | 3.00 | — |
| 61. A Carbide of calcium .. | | 2.00 | — |
| CLASS VII—SCIENTIFIC APPARATUS, INSTURMENTS OF MUSIC AND AMUSMENTS | | | |
| 62. All kinds of apparatus, instruments and equipments used in photography except cinematographic films .. | | 30.00 | — |
| 63. Cinematographic films. .. | | 30.00 | — |
| 64. All kinds of scientific. mathematical, optical, surgical and dentistry instruments and equipment including telephonic and televisional apparatus and goods .. | | — | 0.05 per rupee. |
| 65. Watches, watch glasses, watch chains and spare parts thereof including clocks and their parts .. | | — | 0.05 per rupee. |
| 66. All musical instruments including radio sets and their spare parts, sets, class vill-electric goods' .. | | — | 0.05 per rupee. |
| CLASS VII—ELECTRIC GOODS | | | |
| 67. All kinds of electric goods not specified elsewhere in the schedule such as refregerator, electric fan, heater and iron including their spare parts, wire, plug, bulb, switches, metre, holder, shades, cables both insulated or otherwise alterna-tions rotury, conventor, control gears and their parts .. | | 10.00 | — |
| 68. Electric casing and capping including blocks and gutties .. | | 2.00 | — |

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CLASS IX—SPORTS, GAME AND TOYS

| | | |
|--|-------|---|
| 69. Articles used for sports and game both outdoor and indoor .. | 10.00 | — |
| 70. Clay toys, coloured and unpolished .. | 1.00 | — |

CLASS X—STATIONERY AND PAPER

| | | |
|--|------|---|
| 71. A kinds of stationery such as ink, pen, fountain pen, rubber eraser, bottle of gum, pins, tag, laces punch, clip, file board flying cover, nibs, lead for pencil, pencil, note paper envelop rubber or steel stamps, stamps stand, inkpot, note book diary, blotting paper, slate, takhti, copy book, register, bahi forms except those exempted type-writing, duplicating machines, accessories and spare parts thereof. .. | 5.00 | — |
| 72. All kinds of blank papers .. | 5.00 | — |
| 73. Waste paper, paste, mill board, straw board and card board paching .. | 3.00 | — |

CLASS XI—LEATHER, RUBBER, CANVAS AND ARTICLES MADE THEREOF

| | | |
|--|-------|---|
| 74. Raw hides, skins, flashings, natural bones and natural guts .. | 2.00 | — |
| 75. Dressed hides and manufactured leather .. | 5.00 | — |
| 76. Saddlery, boots, shoes leather, clothes and other articles made of leather, fur, cork and skins of animals fit for use mats or rugs .. | 10.00 | — |
| 77. All kinds of articles made of rubber, including tyres and tubes used in vehicles .. | 10.00 | — |
| 77-A. Raw rubber .. | 2.00 | — |
| 78. Old and unserviceable rubber goods and scrap .. | 3.00 | — |
| 79. Rubber solution .. | 5.00 | — |

CLASS XII—METALS AND ARTICLES MADE OF METALS EXCEPT ARTICLES UNDER CLASS XIII

| | | |
|---|------|---|
| 80. Iron, iron sheets, galvanized iron sheets bars, pipes, including G.I. pipes, girders, rails round iron angles tees .. | 2.00 | — |
| 81. Iron scaps, iron slag, iron dust, metallic ores not otherwise specified .. | 2.00 | — |
| 82. Sheets, bars of all other metals like brass copper broze, zinc lead, tin and German silver .. | 5.00 | — |
| 82-A Scaps of all metal other than of iron including broken untensils .. | 2.00 | — |
| 83. Wire and wire ropes .. | 3.00 | — |
| 84. Articles made of iron or galvanized iron, hosepipe, pots and pans, bath tubs, buckets, trunks, suit cases etc. .. | 3.00 | — |

| 1 | 2 | 3 | 4 |
|----------------------|---|-------|---|
| 85. | Articles and utensils made of other metals exclusively or of alloys including Moradabadi and aluminium wares, German silver, wares and EPNS wares .. | 7.00 | — |
| CLASS XIII—MACHINERY | | | |
| 86. | All kinds of machinery including agricultural, industrial and spare parts. .. | 2.00 | — |
| 87. | Vehicles: .. | | |
| | (a) New Tractors .. | 30.00 | — |
| | (b) New motor cars, lorries and trucks .. | 30.00 | — |
| | (c) New motor cycle with side car .. | 10.00 | — |
| | (d) New motor cycle with side car .. | 10.00 | — |
| | (e) New cycle, new tricycle, new preambulators, rickshaws and spare parts of all vehicles .. | 10.00 | — |
| | (f) New tonga, new gadda and new thela .. | 10.00 | — |
| | (g) New handcart .. | 5.00 | — |
| | (h) Spare parts of gaddas, thelas etc. like wheel and other accessories .. | 1.00 | — |
| 88. | Tools and other accessories of fall kinds like hammers and files, screws, phana, saws, iron nuts, pipes and papers, rivets, washers, plass, wrench-nail etc. .. | 5.00 | — |

CLASS XIV—MINERAL AND LUBRICATING OILS

| | | | |
|-------|---|-------|---------------------|
| 89. | Petrol .. | 2.00 | Per hundred litres. |
| 90. | Kerosen oil, powerline. .. | 2.00 | -do- |
| 91. | Lubricating oils .. | 10.00 | -do- |
| 92. | Diesel oil .. | 2.00 | -do- |
| 93. | Crude oil and fuel oils .. | 2.00 | -do- |
| 93-A. | Grease .. | 2.00 | -do- |
| 94. | All other minerals, oils not specified above .. | 2.00 | -do- |

CLASS XI ARTICLES USED FOR CONSTRUCTION OF BUILDING, FITTING AND FURNITURE

A-MASONARY WORK AND EQUIPMENT

| | | | |
|-------|---|------|---------------|
| 95. | Sun dried bricks .. | 0.50 | per thousand. |
| 96. | Burnt bricks .. | 1.00 | -do- |
| 96-A. | Fire bricks, geri, lime, pando earth, multani mitti or gachni, chalk, ground stone for cement, plaster of paris and articles made thereof, stone not otherwise separately scheduled, cement, tiles, white lime, Italit and glazed | | |

| 1 | 2 | 3 | 4 |
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| | earthened hume pipe, stone not other- wise scheduled, fresh or salt water, shell, modelling clay not and pomic stone in- cluding crucibles, emery, powder emery wheels and all kinds of asbestos sheets and packing broken glass. .. | 1.00 | — |
| 97-A. | Fire clay, China clay, quartz stone and felspar stone. .. | 1.00 | — |
| 97-B. | Cement hurmachi and ramraj | 1.00 | — |
| 98. | Kharia matti, coke, cinder (kali keri) | 1.00 | — |
| 99. | Limenodule (Kinkar) including limestone and bajri, earthen pinjras, river sand, burnt earth (lalkeri and surkhi, brick dust including ores, minerals, white and reas and, ruogh stone includ- ing rough mill stone) .. | — | 0.10 |
| 99-A | Bricks ballast (rori) .. | — | 0.10 |
| 100. | Chilms, kanalties and all kinds of unglazed country earthenware. .. | 0.50 | — |
| 101. | Nilab .. | 0.50 | — |
| 102. | Glazed tiles for walls and floors .. | 20.00 | per thou- sand. |
| 103. | Marble and articles made thereof marble chips and marble dust. .. | 3.00 | — |
| 104. | Sanitary fittings whether made of stoneware pro- celain, metal bricks .. | 5.00 | — |
| 104-A. | Tarfelt .. | 5.00 | — |

B. WOOD MATERIAL AND EQUIPMENT

| | | | |
|-------|---|------|---|
| 105. | Wooden sleepers logs, wooden planks, timber in- cluding bamboos, leave boor, lathies, ballals, serkies and condemned wood railways .. | 1.00 | — |
| 105-A | Sarkandas .. | 1.00 | — |
| 106. | Plywood sheets, window panes, glass sheets, all kinds, chicks for doors and windows and other manufactured articles of wood not otherwise specified .. | 3.00 | — |
| 107. | Superior furniture like table, chair, side-rack, table rack, shoes rack, bookshelf, sofa sets, teapoy al- mirah, hat rack, palang, Gauze almirah wooden, tray, wooden box, drawar, cradle, dressing table, curtain hangers, coat hanger, picture hanger, frames and frame wood etc. .. | 5.00 | — |
| 108. | Ordinary furniture like charpai, takhatposh, student desk, bench, black board, stool, wooden articles of kitchen equipment .. | 3.00 | — |
| 109. | All kinds of furniture made wholly of cane of other such material like pathas, rope munj matting etc. .. | 3.00 | — |

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| 110. | Cane imported as raw material wooden packing cases etc. .. | 1.00 | — |
| C—PAINTS AND VARNISHES | | | |
| 111. | Varnishes, paints, turpentine, mineral turpentine, glue, polish, dry colours, other material used in distemparing and polishing except those scheduled elsewhere .. | 5.00 | — |
| 111-A. | Mythelated spirit .. | 3.00 | — |
| 112. | Rosin and resin .. | 2.00 | — |
| CLASS XVI—FUEL | | | |
| 113. | Fuel wood, cowdung (Upla), sawdust, charcoal, soft coke and its dust, steam coal, hard coke, slack coal and brushwood .. | 0.20 | — |
| CLASS XVII—MISCELLANEOUS | | | |
| 114. | Dyes, colours including natural indigo, majith, maju, hirakasis, lec, shoe polish, sealing wax, kikar bark .. | 5.00 | — |
| 114-A | Kikar bark .. | 1.00 | — |
| 115. | Empty bottles, jars of all kinds, tins, drums and barrels .. | 2.00 | — |
| 116. | Cutlery, except otherwise scheduled .. | 20.00 | — |
| 116-A. | Crockery and glass ware .. | 8.00 | — |
| 117. | Desi glass, bangles, enamelware, feeding bottles for infants. .. | 5.00 | — |
| 117-A. | Mica .. | 2.00 | — |
| 118. | Rags .. | 3.00 | — |
| 119. | Coal tar (not otherwise exempted) .. | 1.50 | — |
| 120. | Fire arms and arms .. | — | 0.02 per rupee. |
| 120-A. | Patels and Doonas .. | 0.50 | — |
| 121. | Ammunition gun-powder, blasting powder and fire work. .. | 10.00 | — |
| 122. | All other articles not otherwise exempted not chargeable under any other head. .. | 10.00 | — |

By order,
R. C. GUPTA,
Secretary.